

**EXHIBIT B**

GIBSON DUNN

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November 5, 2014

Edward S. Weisfelner, Esq.  
Brown Rudnick LLP  
Seven Times Square  
New York, NY 10036

Re: *Motors Liquidation Company, et al., f/k/a General Motors Corp, et al., Case No. 09-50026 (REG)*

Dear Ed:

I am in receipt of your letter dated November 4, 2014 wherein you note that Plaintiffs (as defined in your letter) may at some point in the future seek to prosecute claims against the Motors Liquidation Company GUC Trust (the “**GUC Trust**”). Among other things, you request that the GUC Trust refrain from making further distributions until the GUC Trust can demonstrate to your satisfaction that it has established adequate reserves for potential claims that Plaintiffs may file in the future.

Be advised that pursuant to the Bankruptcy Court’s *Findings of Fact, Conclusions of Law, and Order Pursuant to Sections 1129(a) and (b) of the Bankruptcy Code and Rule 3020 of the Federal Rules of Bankruptcy Procedure Confirming Debtors’ Second Amended Joint Chapter 11 Plan*, Wilmington Trust Company, as trustee and trust administrator of the GUC Trust (in such capacity, the “**GUC Trust Administrator**”) is not required to establish reserves for claims filed after the claims bar date absent further order of the Bankruptcy Court. Moreover, pursuant to the Amended and Restated GUC Trust Agreement dated June 11, 2012 (as subsequently amended), the GUC Trust Administrator is required to make quarterly distributions in accordance therewith, and intends on making such distributions in the manner and amounts as set forth in the *Motors Liquidation Company GUC Trust Quarterly Section 6.2(c) Report and Budget Variance Report as of September 30, 2014* [ECF No. 12963]. Any delay in completing the scheduled distribution could result in material harm to the beneficiaries of the GUC Trust, who would potentially be damaged not only by the loss of the time value of money, but also as a result of the underlying volatility of the New GM Securities to be distributed.

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If you have further concerns I suggest you raise them promptly with the Bankruptcy Court.

Sincerely,



Matt J. Williams

cc: Sander Esserman  
William Weintraub  
Steve Berman  
Robert Hilliard  
Elizabeth Cabraser  
Eamonn O'Hagan  
Arthur Steinberg  
Scott Davidson  
Richard C. Godfrey  
Andrew B. Bloomer  
Melanie Cyganowski  
Daniel H. Golden  
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Adam Offenhartz  
Aric Wu  
Lisa Rubin  
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